

Washington State RCO Payroll Reference



Timesheets are required back up
for all payroll and benefits
charged to RCO grants

All timesheets must meet the following standards:

- * Must be filled out after the activity is performed
- * Must account for the total activity for the employee
- * Must be signed by the employee or by a responsible supervisor
- * Must be prepared at least monthly and must coincide with one or more pay periods
- * Budget estimates or other distributions based on a estimate do not qualify

Two main approaches to payroll costs

Use of Actual Payroll Costs

Use of actual payroll system records to calculate actual earnings and actual itemized benefits

When asked to provide expanded backup:

- * Provide timesheets
- * Provide copy of payroll reports, itemized by employee
- * Provide a calculation to match the amount charged on the invoice voucher (A19)

Use of Composite Rate

This is an average of total salary and benefits calculated for a period of time, usually annually

When asked to provide expanded backup:

- * Provide timesheets
- * Provide copy of composite rate sheets
- * Calculate amount, make sure to match A19 total charged

Additional Notes:

- * Highlight the appropriate line(s) on the timesheet and any other payroll reports
- * Make sure your timesheets meet the standards identified above
- * Make sure you provide a calculation that goes from timesheet to payroll report that matches the invoice voucher (A19)
- * See examples of timesheets, payroll reports and calculation sheet
- * If leave or holidays are charged to projects on the timesheet, ensure the charge is proportional for all time spent by the employee.
- * If composite rates are used, need to update whenever pay or benefits change